ately to the number of cattle each of them owns. Equal rights are conferred upon each raiyat to graze any of his cattle in any pasture land. Thus sheep and goats are allowed to graze in the best sort of pasture land to the prejudice of the plough cattle, and it is a well known fact that wherever the former graze there remain no traces of grass. It is therefore requested that orders may kindly be passed restoring the old practice.

Mr. Madappa also added that raiyats whose cattle graze in assessed unoccupied land are also made to repair the *bandhs* in addition to the payment of *Hulbanni*.

Reply of Government.—The present system of apportioning the *Hulbanni* among the villagers according to the number of cattle each owns has resulted in a considerable diminution of the *Hulbanni* amount, the realizations having fallen from Rs. 1,41,058 before the introduction of the scheme to Rs. 97,528 in 1903-04. The repair of *bandhs* in assessed unoccupied lands is effected at Government cost. If in any place the raiyats are made to do it, the matter may be represented to the Revenue Commissioner.

SUBJECT No. 72.

Remission of Hulbanni tax for 1905-06 and permission for grazing cattle in State Forests for 1906-07.

Messrs. Lakshminaranappa, Heggaddevankote Taluk, and Guru Rao, Pleader, Nanjangud Taluk.

Summary of discussion.—On account of the failure of mungar rains this year cattle suffer for want of fodder. It is therefore solicited that the *Hulbanni* tax may be remitted this year and permission for this year and for the next year may be granted for the free grazing of cattle in State Forests.

Reply of Government.—The seasonal conditions have materially changed and the concessions asked for are unnecessary.

SUBJECT No. 73.

Abolition of Mohatarfa tax on itinerant traders.

Messrs. Venkatakrishnappa, Palahalli, and K. Krishnachar, Seringapatam.

Summary of discussion.—The rules directing the levy of Mohatarfa tax on itinerant traders cause hardship to the public. As this tax is levied in every village, the traders do not bring articles to these places and the villagers will have to go a long distance to purchase things required for domestic use. It is therefore prayed that these rules may be repealed.

Messrs. Hassan Ali Beg and Anniah Pandit.

(2) The rules operate with great hardship in the case of those who carry the produce of their own lands for sale and purchase articles required by them, and also those who take small head-loads of vegetables and similar articles. There is no lower rate than Rs. 2, and in the case of the latter class specially, the present tax is high.

Mr. Agarada Rama Reddi, Bangalore Taluk.

(3) Poor females who have no male protectors earn a miserable living by purchasing betel, nuts and such other petty things for small sums of half a rupee or a rupee, and frequent three or four villages to sell them. For such

peo le it was hard to pay the annual tax of annas eight hitherto levied on them. But the same has been increased to Rs. 2 now. Prays that the Government may mercifully exempt such persons from taxation altogether.

Reply of Government.—Under the Mohatarfa Rules, the lowest rate allowed is Rs. 2. Government intend revising these rules, and the necessity for having a lower minimum will be considered in connection with such revision. The Rules of 1902 extending the tax to itinerant traders do not apply to those who sell the produce of their own land or articles manufactured or produced by themselves. An explanatory order will be issued to this effect, and also that petty sellers of vegetables and other small articles may be exempted.

SUBJECT No. 74.

Poor villagers to be exempted from Mohatarfa.

Messrs. Ranganaik, Tumkur Taluk, Chikramauna and Suryanarayappa, Kolar Taluk.

Summary of discussion.—Poor villagers who are mainly dependent on manual labor for their livelihood are at present subjected to Mohatarfa taxation, and they feel it a heavy burden. It is prayed that it may be abolished. Coolies sometimes own small huts, and they are taxed as not being agriculturists.

Reply of Government.—There is no tax on coolies as such. In cases of special hardship, Jamabandi Officers exercise the discretion to remit Mohatarfa.

SUBJECT No. 75.

Abolition or reduction of Mohatarfa tax on cooly huts.

Mr. C. Nagappa, Nagar Taluk.

Summary of discussion.—(1) Cooly huts in villages are subjected to a Mohatarfa tax of Rs. 2 each. In Unions, people who are much better off pay a house tax of eight annas only, which is the prescribed minimum rate. Moreover no Mohatarfa is imposed on coolies who come from British Territory, as they do not reside here permanently. It thus happens that the poor people who dwell here permanently and own no lands of their own, but work for wages on others' lands, are made to pay this tax, which is very heavy. It is therefore requested that these people may be exempted from this tax, or that the rate may be reduced to eight annas.

(2) The levy of Mohatarfa is now left to the discretion of the Jamabandi Officer. The classification of houses, as described in the Revenue Manual, depends not upon their value or extent, but upon the places in which they are situated, *viz.*, cities, kasabas and villages. This does not permit of a proper adjustment of rates. It is therefore requested that the value or the extent of the house should be made the basis upon which the tax should be levied.

(3) Houses whose value is less than Rs. 20 may, it is requested, be exempted from Mohatarfa house tax, for persons residing in such houses are generally poor and it is with difficulty that they earn their livelihood.